



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
916-445-4982 • FAX 916-323-8765
www.boe.ca.gov

BETTY T. YEE
Acting Member
First District, San Francisco

BILL LEONARD
Second District, Sacramento/Ontario

CLAUDE PARRISH
Third District, Long Beach

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

2006/035

August 18, 2006

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

WELFARE EXEMPTION – LOW-INCOME HOUSING CLAIM FORMS REVISION

Letter To Assessors 2006/030 distributed four new Property Tax Rules regarding the welfare exemption, three of which pertained to low-income housing. These rule provisions necessitated revisions to claim forms involving low-income housing. Enclosed are revised claim forms filed with the State Board of Equalization (Board) and county assessors:

- BOE-277-L1, *Claim for Supplemental Clearance Certificate for Limited Partnership, Low-Income Housing Property — Welfare Exemption* (Claim form filed with the Board)
- BOE-267-L, *Welfare Exemption Supplemental Affidavit, Housing — Lower Income Households*, (Claim form filed with Assessors)
- BOE-267-L1, *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership*. (Claim form filed with Assessors).

The effective date of the rules was July 23, 2006. Therefore, the enclosed claim forms must be used for any claims filed on or after the effective date. As specified in subdivision (f) of Rule 140.1, organizations holding a *Supplemental Clearance Certificate* on a low-income housing property must be in compliance with the new Property Tax Rules by January 1, 2007. Organizations must certify compliance on the 2007 annual supplemental affidavits filed with the county assessors, forms BOE-267-L and BOE-267-L1

BOE-277-L1 is available on the Board's website (www.boe.ca.gov) and may be accessed by selecting (1) Property Tax, (2) Welfare and Veterans' Organization Exemptions, and (3) Claim Forms for Organizational Clearance Certificate or Supplemental Clearance Certificate For Managing General Partner. You may also request the form by contacting the Exemptions Section at 916-445-3524. BOE-267-L and BOE-267-L1 are available at the assessor's office in the county where the property is located. A listing of county assessors is available on the Board's website at the following link: <http://www.boe.ca.gov/proptaxes/assessors.htm>. If you have any questions, you may contact Ladeena Ford at 916-324-5839.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:lf
Enclosures